

84-52

THE ADMINISTRATION REPORT

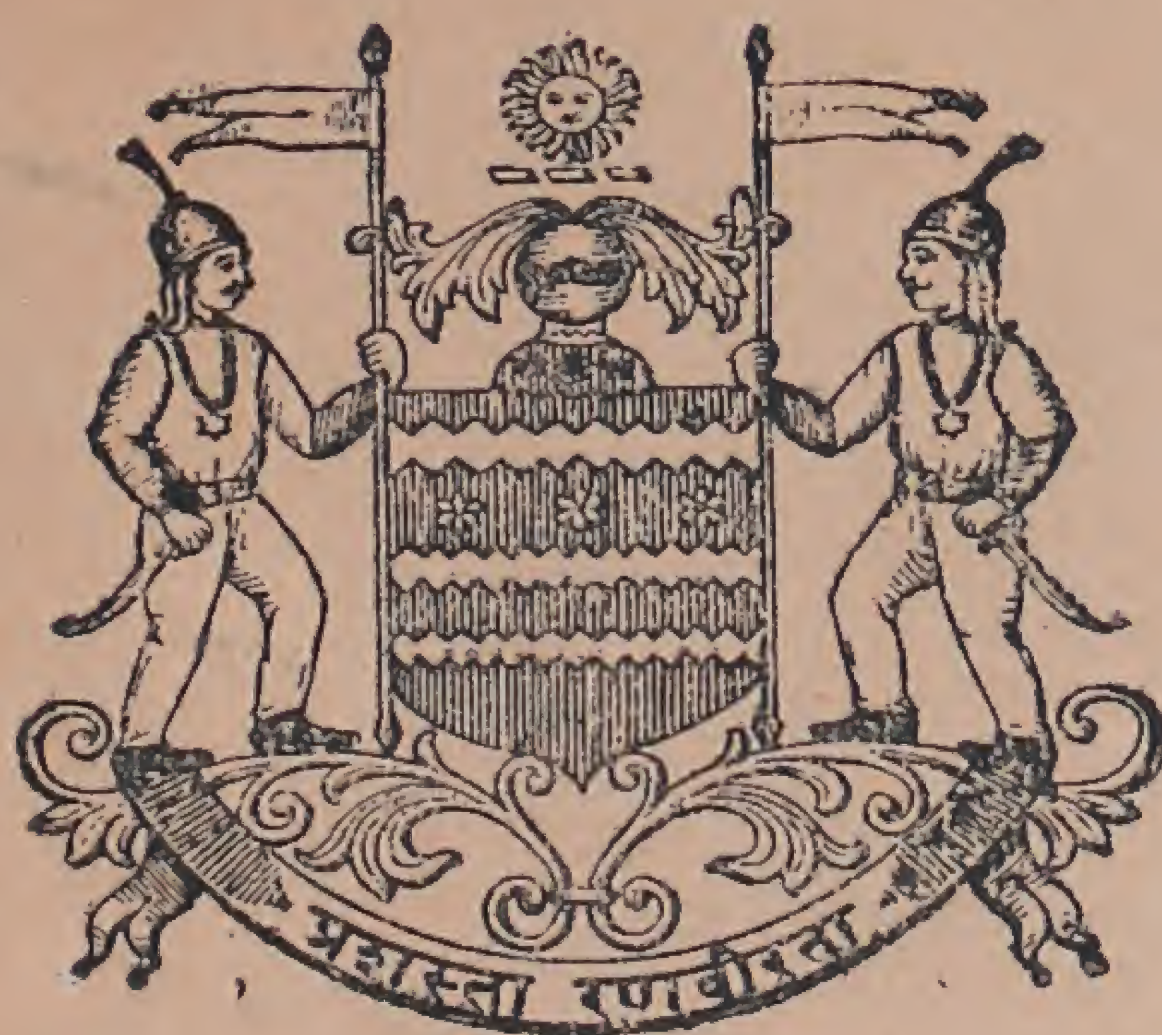
OF THE

JAMMU AND KASHMIR STATE,

CUSTOMS AND EXCISE DEPARTMENT,

FOR THE

SAMBAT YEAR 1975 (1918—1919).



JAMMU :

Printed under the supervision of Pt. GANGA RAM, B. A., Offg. Supt. R. P. Press --20-4-30--100.

1923.

Tax - Customs

Title

Author

Accession No.

Call No.

8

BORROWER'S
NO.

ISSUE
DATE

BORROWER'S
NO.

ISSUE
DATE

rat

8

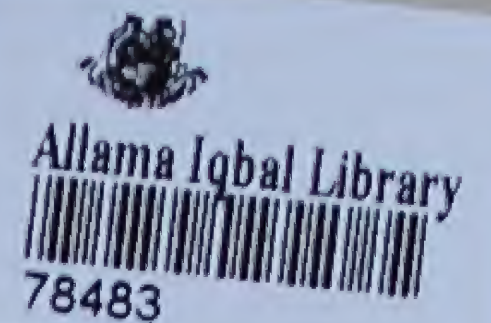
78483
18.3.72

Pl. See
next page

No. 465, dated 3rd July 1920.

**Note on the Administration Report of the Customs and Excise
Department for the year Sambat 1975.**

GENERAL.



It is satisfactory to note that there has been an all round increase under the several heads of Revenue controlled by the Department and the forward tendency in the receipt of the main sources from Sambat 1972 onward may be considered as healthy index of the development of trade although unfavourable circumstances intervened and had to be stubbornly combated with. The dislocation of the trade of the whole world in general and the prevalence of the epidemics in Kashmir in particular no doubt hampered the expansion of the trade in the State, but it is within the easy bounds of probability that if the progress continues steadily though it may be slowly, the Department is sure to have a bright future and will contribute in a material way to the enhancement of the resources of the State.

2. Under Customs Cotton goods and Salt have yielded an increase of Rs. 84,285 and Rs. 1,03,731, respectively, and the depression which these articles have suffered from in the previous year was bound to react favourably.

3. *Para. 14 of Report—Inland Postal Parcels.*—Figures of income derived from this source amounted to Rs. 42,943 for the year under report as compared with Rs. 32,920 in Sambat 1974. The dislocation of Railway and other traffic and abnormal rise in prices of all articles have helped in the matter and it is probable that income from this source would have still arisen higher if duty on all parcels had been realised in full. There is a reason to believe that some parcels are allowed to pass scot free and it is incumbent upon the departmental officers that the rules regulating recovery of such duty should be strictly enforced. The question of introducing "declaration system" so persistently advocated by the department is still under separate correspondence.

4. *Para. 17 of Report—Gutalian exemption.*—Remission of duty on the goods transported to Poonch via Gutalian Ferry during the year amounted to Rs. 22,301. These remissions, besides affecting the revenues of the State which might have been realised from the levy of duty on Poonch goods, are stated to have prejudicially affected the trade of Mirpur and Bhimber Districts. No statistics have, however, been given indicative of the decrease in the two Districts and if the apprehensions of the Superintendent of Customs and Excise are mainly created by the exemption allowed at Gutalian it is really a matter for serious consideration. The interests of the State should scrupulously be watched and I would like to have a detailed note on the subject with a view to remove the disadvantages under which the two districts are labouring at present.

5. *Para. 29 of Report.*—The increase of profits under opium, Charas and country liquor is due to the fact that purchase of these excisables is controlled by the State and margin is left in fixing the issue price to cover wastage, etc., which inevitably occurs in the retail sale.

6. *Para. 33 of Report.*—The sale of excise vend privileges for the year under report resulted in a revenue of Rs. 1,57,261 against Rs. 1,23,183 of preceding year. This has been owing to the keen competition among the bidders and to the fact that foreign liquors could not be had at moderate prices giving thereby

an impetus to the enhanced consumption of the country liquor comparatively cheap and easily procurable.

(b) The decrease under Charas and Opium in Kashmir may not necessarily be due to the illicit traffic in these drugs but might have been accidental only as the figures do not favour the former presumption. Anyhow if there are reasons to believe that malpractices continue, measures should be adopted to stop them both in the interests of the excise revenue and the public which uses them. An enquiry may be held in the matter if not already done and the result reported for the information of the Durbar.

7. *Para. 35 of Report.—Incidence.*—The incidence of consumption and of the taxation per *mille* of population had increased from 80·2 in 1972 to 122 in 1975. This will show that incidence of consumption has increased by about 50 per *mille* within a short period of four years, though with the advance of time it would have been fair to expect a decrease indicating thereby that the public morality is improving and growing healthier. The average may not conclusively tend towards that direction, but it leaves room for thought all the same.

8. *Para. 40 of Report.*—The Excise revenue has increased under all heads as given under :—

		1974.	1975.
Country spirit	.. ..	2,00,681	2,24,359
Opium	.. ..	24,373	33,483
Charas	.. ..	39,756	46,194

CHAPTER III.

1. *Trade.*—The import trade has increased in volume from 11,26,398 maunds in 1974 to 13,78,720 maunds in 1975 with corresponding increase in value from Rs. 2,12,23,586 to Rs. 2,52,16,988 whereas the export trade has decreased in bulk from 23,97,441 maunds in 1974 to 23,00,855 maunds in 1975, but has increased in value from Rs. 1,64,47,471 to Rs. 1,70,52,290. The increase in value is due to the rise in prices and decrease in the volume of export trade due to the fall in the export of timber.

3. *Revenue.*—There has been an increase of Rs. 2,71,170 on the whole and the following articles may be considered responsible for it :—

Salt	.. ..	1,04,500
Cotton goods	.. ..	84,000
Sugar	.. ..	38,000
Grains	.. ..	19,500
Snuff	.. ..	9,500
The fall in		
Liquors	.. ..	15,000
Petroleum	.. ..	8,100
Spirits	.. ..	6,000

And several other articles have checked the increase which would have otherwise gone up considerably. The increase in Salt and Cotton-goods is due to the fact that restrictions in the case of former were removed during the year under report and in the case of the latter to the dearness and increase in the prices of cotton cloth.

4. *Octroi.*—The Octroi receipts have increased from Rs. 1,87,548-2-11½ in 1974 to Rs. 1,89,765-8-7, Kashmir Province helping in the increase with its raw grains, fruits, *Namdahs*, and timber and Jammu Province decreasing the receipts with its *ghee* and fruits.

6. *Road Toll.*—The income under this head has increased from Rs. 1,06,270-1-0 in 1974 to Rs. 1,21,926-9-3 in 1975 and the increase is due to the larger influx of visitors to Kashmir consequent upon the cessation of hostilities.

Paras. 9 and 10. Total Receipts.—The total receipts of the Department excluding remissions and collections made on behalf of other departments, amounted to Rs. 23,08,699 in 1975 against Rs. 20,64,095 in the preceding year.

The net expenditure on the collection of the revenues came up to Rs. 1,61,878-7-9 giving 7 % of the total realisations made.

CHAPTER IV.

Exemptions and refunds amounted to Rs. 74,134 and Rs. 3,135 respectively against Rs. 85,338-8-9½ and Rs. 4,569-9-5½ of the preceding year.

6. *Tours.*—The Superintendent, Customs and Excise, remained away on tour for 119 days and the Inspectors of Jammu and Kashmir for 63 and 81 days, respectively, against 121 and 115 days of the preceding year. This is far from satisfactory and the tendency of the Inspectors to curtail their tours has already been commented upon before. The Inspectors should regularly tour in their respective jurisdictions for much larger period in order to acquaint themselves personally with the internal conditions and to thoroughly supervise the subordinate staff. The desk work in the office, however, efficiently it may be managed, can not be accepted to remove the defects which a personal inspection alone can do. The Inspectors being the executive heads of the department should bestir themselves and set an example of hard work for their subordinates.

The Revenue Minister should take steps and lay down some rules in this behalf in order to secure co-operation of the Revenue Officers in the matter of inspection of the several Customs and Excise posts situated in their respective jurisdictions. The Revenue officers should be made to feel that it is as much their duty to inspect the Customs and Excise posts as it is to inspect the Tehsil and Niabat offices. The complaint of Superintendent, Customs and Excise, deserves the fullest sympathy.

Submitted to His Highness the Maharaja Sahib Bahadur for information. The Report will be incorporated in the general Administration Report of the State for the year to which it relates.

(Sd.) DALJIT SINGH,

Chief Minister.

OFFICE OF THE REVENUE MINISTER,

JAMMU AND KASHMIR STATE.

*Revenue Minister's Review on the Administration Report of Customs
and Excise Department for Sambat 1975.*

1. The gross receipts from the various heads of Revenue controlled by the Customs and Excise Department, amounted to Rs. 23,08,699 for the year under report as compared with Rs. 19,54,138 of the preceding year, showing a very large increase of Rs. 3,54,561 as indicated in the table below :—

Year.	Customs.	Octroi.	Road toll.	Miscellaneous.	Excise.	Profits.	Total.
1974 ...	13,51,656	1,87,548	1 06,270	5,896	2,76,043	26,755	19,54,138
1975 ...	16,28,089	1 99,766	1,21,927	11,620	3,17,765	29,532	23,08,699

It will be observed that receipts have risen under all the heads of revenue notwithstanding the disadvantages and drawbacks under which trade in general laboured during the year, as mentioned in the Report.

The increase is chiefly contributed by the following Heads :—

(a) *Customs.*—

Cotton goods	..	..	..	..	84,285
Salt	..	..	..	..	1,03,731
Sugar	..	..	..	..	38,779
Snuff	..	..	..	..	9,525
Wheat	..	..	..	..	7,383
Turmeric	..	..	..	..	7,066
Metals	..	..	..	..	5,838
Miscellaneous	..	..	..	..	6,722

The main causes that helped in creasing revenue under this head were the abnormal rise in prices and reopening of Railway traffic during the latter part of the year.

(b) Octroi shows an increase of Rs. 12,218 on the whole, but in Jammu the receipts have fallen by Rs. 2,876 for which no reasons have been assigned by the Superintendent. Customs and Excise, Jammu, has been showing a fall in Octroi receipts during the last three years, while Kashmir has been evincing a gradual rise as would appear from the following figures :—

Year.		Kashmir.	Jammu.
1973	.. ..	1,40,663	37,219
1974	.. ..	1,51,280	36,267
1975	.. ..	1,66,374	33,391

I would draw the attention of the Superintendent, Customs and Excise, to this steady decline in Octroi receipts of Jammu and would like to know if it is not due to lack of supervision on the part of Customs staff that may have resulted in smuggling of dutiable goods into the town without payment of duty.

In Kashmir the increase has been contributed by Grains (12,376), Fruits (1,949), Namdas (1,109) and Timber (2,465).

In Jammu the decrease (amounting to Rs. 2,876) is visible chiefly in Grains (1,100), Ghee (900) and Fruits (1,100).

(c) Road-toll has risen up by Rs. 15,657 which is due to influx of a greater number of visitors and to increased import of Salt into Kashmir.

(d) *Excise* has risen by Rs. 1,41,722 and the increase is conspicuous under license fee (country liquor 18,636, drugs 13,954, Foreign liquor 1,488). The increase is attributed to keen competition amongst the bidders at the auctions. It has been observed during the last few years that bids offered by licensees at auctions are usually higher than "Upset" prices of the shops for which the bids are put in. This leads to keen competition amongst bidders which is attended with several disadvantages in as much as it leads the licensees to adopt unfair means not only to make up the amounts of fee payable by them to the Excise Department but also to make profit for themselves. This is a point which requires serious consideration and the matter is separately under correspondence with the Superintendent, Customs and Excise.

The subjoined table shows the figures of Excise Revenue under the various heads for Sambat 1975 as compared with the preceding year :—

KASHMIR PROVINCE.		JAMMU PROVINCE.	
1974.	1975.	1974.	1975.
1,24,651	1,17,987	1,99,206	2,26,880

Jammu shews a rise of 27,674 while Kashmir has fallen by 6,664 rupees. But total receipts have advanced on the whole.

The rise in Jammu consists of license fees (27,328) and Excise duty (6,677). Duty on imported liquors has suffered a decrease of 5,762/- Miscellaneous receipts, and penalties shew a fall of 569.

The decrease in Kashmir is spread over duty on imported liquors (14,865), license fee for drugs, etc., (1,781), duty on drugs (—67), miscellaneous (—109) and penalties (—317). Receipts have, however, risen under licenses fees for sale of country and foreign liquor (3,911). Duty on country and Gupkar foreign liquors (6,564) or Rs. 10,475. The decrease in receipts (in Kashmir) is said to point to the fact that there exists some illicit traffic in drugs especially in *Garda Bhang* which is used in place of Charas. To this the attention of Superintendent, Customs and Excise, is being invited.

2. During the year under report the profits realised by the Excise Department from sales of the three articles purchased on State account were as indicated below, compared with the preceding year :—

	1974.	1975.
Opium ..	22,380	23,366
Charas ..	335	814
Country liquor ..	4,140	5,352

The increase is due to the increased consumption of country liquor and enhancement of the issue price of opium from Rs. 27-8-0 to Rs. 30 per seer.

3. The following statement shews the result of the auctions held for sale

of Excise vend privileges for 1975 as compared with 1974 :—

		Kashmir.		Jammu.	
		1974.	1975.	1974.	1975.
Country Liquor	...	16,988	21,440	68,016	82,200
Foreign Liquor	...	480	552	984	2,400
Charas	...	5,879	5,424	9,432	14,772
Opium	...	7,016	6,473	14,388	24,000
Total	...	30,363	33,889	92,820	1,23,372

Total receipts of both the Provinces shew considerable increase (34,078) on the whole which is noticed under all the excisable articles except drugs in Kashmir in which there has been a fall of Rs. 998 said to be due to some illicit traffic. The Superintendent is adopting necessary measures to improve the situation and it is trusted that all illicit traffic would be effectively checked.

4. Consumption of drugs has decreased while that of country liquor has increased in both the Provinces. In Kashmir consumption of Charas is reported to have gone down owing to existence of more facilities for illicit traffic in *Garda*. Country Liquor seems to have been more in demand owing to dearness and paucity of the imported liquors.

5. The receipts from sales of excisable articles by *amani* arrangements in Gilgit have risen by Rs. 511 as compared with the preceding year. This is due to larger sales to *Chilas* licensee and opening of a telegraph line from Gilgit to Misger.

6. The distillation of Brandy from the wines at Gupkar was finished towards the end of Magh 1975. 3174 bottles of Cognac No. 1 were obtained from 15,555 $\frac{3}{4}$ bottles of white and red wines. The sales are shown in the following statement :—

Year.	Wines.		Cognac.
	Red.	White.	
1974	5,593	1,241	777
1975	7,822	1,390	1,759

The sales were larger during the year under report owing to scarcity and dearness of imported liquors.

7. The collections made by the Customs and Excise Department during the year under report as compared with 1974 on behalf of other Departments of the State and Poonch *Ilaka* are given below :—

	1974.	1975.	Difference.
(a) Poonch Rasum	16,254	15,384	—870
(b) Banvaziri	2,115	1,988	—127
(c) Kahcharai	8,439	8,605	166
(d) Rafting fee	....	95	95
Total	26,808	26,072	—736

(a) Poonch Rasum shows a fall in receipts which is mainly due to the fact that Havelian road is gaining favour with traders especially during winter months.

(b) The decrease in Banvaziri is due to the fact that the Forest Department (Panjal Division) appointed a contractor for supply of charcoal to the city. This discouraged the private import from that quarter and the contractor's imports being admitted free of this levy the receipts naturally went down.

(c) Increase in Kahcharai is due to a larger import of sheep and goats.

(d) The collection of Rafting fee was taken up by the Customs Department on behalf of the Forest Department, without any remuneration during the year under report and the amount of Rs. 95 represents the sum collected on that account.

8. *Inland Postal Parcels*.—Income derived from this source as compared with the preceding year is shown in the following table :—

Year.	Kashmir.	Jammu.	Total.
1974	27,072	5,848	32,920
1975	36,020	6,923	42,943

The increase is appreciable and is due to the abnormal rise in prices as well as to the difficulties under which the ordinary means of transport laboured during the year. The declaration system advocated by the Superintendent, Customs and Excise, for recovery of duty from officials, etc., is still under consideration.

9. Foreign Parcels show a depression in Kashmir Province owing to the disturbed condition of affairs in Europe brought about by the War.

Year.	Kashmir.	Jammu.
1974.	10,676	320
1975.	4,722	439

The figures of income are given in the margin.

10. *Gutalian Exemption*.—The remissions of duty on this account are increasing from year to year. The matter requires early consideration as the trade of Mirpur and Bhimber *Ilakas* of the State is said to be deteriorating. The Superintendent proposed reimposition of duty on goods passing through the State territory to Poonch and the matter was referred to the Residency through the Chief Minister. The Superintendent's complete report on certain points raised by the Residency is awaited which he is being asked to expedite.

11. The Opium Scheme introduced in 1973 which brought cultivation of poppy under State control has had a fair trial but it has shown no appreciable success so far. The produce of opium was very small (only 12 maunds 21 seers 1½ chhattaks) which yielded 10 maunds 24 seers 2½ chhattaks of Excise opium) and arrangements had to be made to secure opium for meeting local demand from Chitorgarh and Sialkot. The original scheme contemplated that the State Excise Department would be independent of outside help in the matter of supply of opium for licit consumption. It was estimated that the yield would not be less than 40 maunds per year, and it is obvious that it would still take years to reach that standard. Attention of the Superintendent, Customs and Excise, is drawn to this matter and it is hoped that endeavours will be made to make the opium scheme a complete success.

12. The total expenditure incurred during the year under report on the maintenance of the Department amounted to Rs. 1,62,648. Deducting Rs. 769 on account of collection charges of Poonch Rasum, the net expenditure was Rs. 1,61,879 against the total collections of Rs. 23,03,436 of the Department or 7 %. The percentage of expenditure is further reduced to 6.7%,

if the collections made by the Department on behalf of other departments (*viz.*, Pconch Rasum, Rafting fee, Banvaziri and Kahcharai) are also included in the totals in working out the incidence of expenditure.

The question of improving the pay and prospects of clerical and other establishment of the Department is one which need not be discussed in such reports. If the Superintendent, Customs and Excise, considers that the establishment working under him is inadequately paid, he should submit his proposals in that behalf with full facts and figures. It may, however, be noted that the scales of pay of the clerical establishment working in the Provincial Inspectorates are being revised from next year and a proposal to that effect has been submitted to the Durbar.

13. Patrolling arrangements were the same as in the preceding year, but there are indications of slackness visible by comparing the number of cases reported, which go to show that the patrolling staff especially in Jammu Province require a warning to awaken them to their duty.

		CUSTOMS.	
		1974	1975.
Jammu	—	563	441
Kashmir	—	18	15
		OCTROI.	
		1974.	1975.
Jammu	..	33	29
Kashmir	..	40	60

AMENDMENTS TO LAW AND OTHER CIRCULARS.

14. (i) (a) Circular No. 4 relating to Octroi was amended to bring it in conformity with the provisions of Circular No. 5.

(b) Condition No. 7 of the license for the sale of excisable articles was amended. The shops are now allowed to remain open only between 8 o'clock in the morning and 9 o'clock in the evening.

(ii) A checking post was established at Baramulla to stop grains from going out of the Valley as effectively as possible. This measure was necessitated by the exigency of the situation regarding Shali supply in Kashmir especially in Srinagar where prices of foodstuffs had risen very high. The establishment is paid from the Shali fund.

(iii) The export of silver bullion and coin from the State to Foreign territories was prohibited in pursuance of the instructions from the Imperial Government.

(iv) In deference to the wishes of His Highness the Maharaja Sahib Bahadur it has been ordered that liquor shops should remain closed in the Baisakhi days in the Jammu Province. This is sure to have wholesome effect on public morals as people generally assemble in very large numbers at various places on the occasion of this festival.

(v) The rate of excise duty on Charas was enhanced from Rs. 14 to Rs. 18 per seer which was necessitated by the latter rate having been enforced in British India.

15. Touring done during the year by the officers of the Customs and Excise Department as compared with the preceding year is shown in the sub-joined statement :—

		Supdt. C. & E.	Inspector Jammu.	Inspector Kashmir.
1974	..	127 days.	121 days.	115 days.
1975	..	119 „	63 „	81 „

REVENUE OFFICE'S WORK.

16. The subordinate Revenue officials who are empowered to inspect Excise shops and Customs Posts, etc., have got other multifarious duties to attend to in addition to what they have to do properly as Revenue Officers. This, I believe, gives them no time to inspect Excise shops, etc. But I am asking the Provincial Governors to direct the Wazirs-i-Wazarat and Tahsildars to inspect Excise shops and Customs Posts when they are out on tour.

17. The question of provision of suitable buildings for the Executive staff of the Customs and Excise Department has been emphasised in the various Administration Reports for the last few years but no action seems to have been taken to secure funds for the purpose. I am asking the Superintendent, Customs and Excise, to report the number of buildings for which funds are urgently required with a view to arrange for their provision.

18. The control of the Department by the Superintendent, Customs and Excise, Pandit Amar Nath Purbi, has on the whole been efficient. The subordinate staff under him has done good work during the year as noticed by the Superintendent.

(Sd.) BISHEN DAS,

REVENUE MINISTER,

Jammu and Kashmir State.

Title _____

Author [REDACTED]

Accession No.

Call No. 8

[illegible]

THE ADMINISTRATION REPORT

OF THE
JAMMU AND KASHMIR STATE,
CUSTOMS & EXCISE DEPARTMENT,
FOR THE SAMBAT YEAR 1975

(1918-19.)

CHAPTER I.

PRELIMINARY.

1. The subjoined table shows the figures of Revenue realized by the Department during 1975 as compared with the preceding seven years :—

Year.	Customs.	Octroi.	Road Toll.	Miscellaneous.	Excise.	Profit on Exciseables.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1968	11,88,343	1,65,969	95,067	4,979	178,772	—	16,33,130
1969	11,89,987	1,65,591	92,441	5,585	1,74,953	—	16,28,459
1970	12,68,038	1,56,335	1,01,326	4,794	1,89,697	—	17,20,190
1971	12,60,075	1,46,586	1,00,635	3,744	1,89,281	—	17,00,321
1972	11,87,750	1,58,188	89,777	6,107	2,11,890	—	16,53,712
1973	13,13,646	1,77,882	98,369	8,280	2,19,027	26,476	18,43,680
1974	13,51,656	1,87,548	1,06,270	5,866	2,76,043	26,755	19,54,138
1975	16,28,089	1,99,766	1,21,927	11,620	3,17,765	29,532	23,08,699

2. The receipts exhibit a very large increase. It amounts to Rs. 3,54,561 and has been chiefly contributed by :—

<i>Customs—</i>			
Cotton goods	..	..	.. +84,285
Salt ..	..	..	.. +1,03,731
Sugar ..	..	..	.. +38,779
Snuff ..	..	..	.. +9,525
Wheat ..	..	..	.. +7,383
Turmeric ..	..	..	.. +7,066
Metals ..	..	..	.. +5,838 and
Miscellaneous	..	..	.. +6,722

The main cause of the increase consists in the exceptionally high prices which prevailed, as well as the removal, to a considerable extent, of the difficulties of transport, during the latter part of the year under report. The import of Salt had in 1974 experienced a depression, in consequence of the shortage of Railway Wagons coupled with the restricted issues from the Mines, and its import this year was, therefore, bound to rise and increase the receipts of Custom

duty. Besides this an unusually large number of visitors came to the valley of Kashmir in the year under report which generally augmented the demand for goods and so helped the rise in the income under this head.

Octroi evinces an increase of Rs. 12,218. In Jammu the receipts under this head have fallen by Rs. 2,875, but Kashmir has a rise of Rs. 15,094. It was "Raw Grains" chiefly which caused the increase (+12,376) in Kashmir. The supply of grains (Paddy) was, as explained elsewhere, managed by State Agency and exceptionally large imports were made.

Road Toll has gone up by Rs. 15,657 on account of the large influx of visitors and the increased import of Salt into Kashmir.

Excise has risen by Rs. 41,722. The rise is prominent under License Fee (Country liquor 18,636 + Drugs 13,954 + Foreign liquor 1,488). It is attributable to the very keen competition which manifested itself amongst the bidders at the auctions which in the case of Country liquor privileges was partly due also to the fact that imported liquors were rather scarce on account of their decreased import caused by a very high rise in their prices. The receipts from the levy of Excise duty evince an increase of Rs. 11,896 (Country liquor 9,954 + Drugs, 1,942). The fall under the imported liquors (—20,628), however, has reduced the figures of increase on the whole. Fall in consumption under Drugs inspite of the rise in the rate of duty kept the receipts under that sub-head rather low.

3. The year under report was a record year in respect of the disadvantages under which the development of the sources of Revenue had necessarily to labour. The country was visited by the epidemic of Influenza which lingered for upwards of three months; famine conditions prevailed throughout the State; and the winter was long and rigorous in Kashmir with a heavy snow fall which blocked the roads to traffic unusually early. To these distressing elements may be added the effects produced by the dislocation of the trade of the world occasioned by the great European War which caused the prices of all commodities of trade and even of the local necessities of life to mount so high that the question of food control engrossed the attention of the authorities for a long time. That in spite of such adverse circumstances, the receipts have advanced so much is an unmistakeable sign of the flourishing financial resources of the people inhabiting the territories of the State and betokens the bright future which the Revenue of this Department has before it. The special causes mentioned above, which helped the receipts this year, could not have been quite effective if the country were not prosperous enough to provide a field for their operation.

The total gross income of the Department, as would appear from a perusal of the figures embodied in the table given above, evince an increase of about Rs. 3,50,000 over that of 1974 and of about Rs. 4,60,000 in comparison with 1973 which had beaten 1972 by about 2 lakhs of rupees. Comparing with 1970,—the year preceding that in which the War in Europe broke out—1975 has an increase of 5,83,000. The progress of more than half a million in the course of so short a period of time as five years is an achievement of which any Department may justifiably feel proud.

CHAPTER II.

Administration.

I.—GENERAL.

The Department was in the charge of Mr. Amar Nath Purbi and Messrs. Har Bhagwan and Ram Labhaya held the offices of the Inspectors of the Kashmir and Jammu Provinces, respectively.

Charge of the Department.

2. Prohibition against the export of grains from the State continued in force. Under the orders of the higher authorities a post was established (in Maghar 1975) at Baramulla to stop grains from going out of the valley as effectually as possible. The Post is in charge of a Deputy Inspector and has eight Mahaldars and twelve peons. It has carried on its work satisfactorily.

3. The Examiner of Local Accounts instituted an audit on spot of the accounts of the Kashmir Inspectorate this year. The result reported by him has been highly satisfactory for which Revenue Minister's gratifications were conveyed to Mr. Har Bhagwan, the Inspector in charge of the Province.

4. The Departmental Examination of the officials as well as of the candidates for the various grades of the Department was held as follows :—

Deputy Inspectors.—On 25th and 26th October 1918, under the supervision of Superintendent, Customs and Excise, at Srinagar and of Governor, Jammu, at Jammu.

Assistant Inspectors.—On 2nd and 3rd October 1918, under the supervision of Inspector, Customs and Excise at Srinagar and of Inspector Customs and Excise at Jammu.

Mahaldars.—On 21st, 23rd and 25th Sawan 1975 under the supervision of Inspector Customs and Excise, Jammu, at Hill and Bhimber and of Wazir-i-Wazarat, Jammu, at Jammu, Tehsildar Ranbirsinghpura at Suchetgarh and Tehsildar Akhnoor at Sidhar.

No Examination of Mahaldars was held in Kashmir during 1975 as it had already been held in Chet 1974.

The result of these examinations was that the following number of officials and candidates was declared to have come off successful by the Examination Committee which consists of the Revenue Minister, Judge High Court and Superintendent, Customs and Excise.

(1) Deputy Inspectors	..	..	..	2
Candidates for the grade	..	..	..	2
(2) Assistant Inspectors	..	..	..	2
Candidates	..	..	..	1
(3) Mahaldars	..	..	..	29
Candidates	..	..	..	10

5. The peons of the Department are furnished with Uniforms of a Khaki colour annually as required by the Rules. The colour of the Turbans and Patawas, however, used to be dark-green which did not prove serviceable. It has, therefore, been ordered with the sanction of the Durbar that the colour of these two things too should be Khaki only, retaining a fringe of dark-green in the case of turbans.

6. So far only the names of the Superintendent and the Provincial Inspectors appeared in the State Civil List. In view of the fact that many non-Gazetted subordinates of other Departments are shown in this periodical publication, it has been arranged that the names of the Deputy Inspectors of this Department who correspond in rank and pay to Tahsildars in the Revenue Department should be exhibited in the list. The publication has for the first time been effected this year.

7. The collection of Rafting fee was taken up on behalf of the Forest Department during the year under report. This, like the Ban-

vaziri and Kahcharai work, is being done without any remuneration—a fact indicating the willingness of this Department to co-operate as far as possible with other Departments in carrying on the work of the State unlike the Revenue Department which would not recover the Customs duty on imports by Parcel Post in certain Tahsils without the Moharrirs being paid an allowance for the work.

8. Circular No. 4 relating to Octroi was amended. It permitted the re-import in parts of grains, etc., exported for grinding purposes which did not conform to the provisions of Circular No. 5, which requires the re-import being made in full at once. As the concession to re-import piecemeal was apt to be abused to the prejudice of the Octroi Revenue it has been withdrawn and the re-import of the whole quantity exported made compulsory.

Condition No. 7 of the license for the sale of exciseable articles has been amended. The shops are now allowed to remain open only between 8 o'clock in the morning and 9 o'clock in the evening.

9. The Supply and Transport Officer, Gilgit, was exempted from payment of Customs duty on imports for his personal consumption.

The Officer-in-charge of the Motor Mail Service, the Motor Mechanic and the two Inspectors connected with the service were also ordered to be exempted from payment of Road Toll on the Jhelum Valley Road while travelling on duty.

10. The export of Silver-Bullion and Coin from the State to Foreign Territories was prohibited in pursuance of the instructions from the Imperial Government.

11. The Havelian Railway Out-Agency established at Domel, came into working order only in July 1918. It is, therefore, too early to discuss its effects on the trade *via* Hazara. It may, however, be stated that six consignments consisting of 13 bundles were in all brought over through this Agency during the year. The Agency is reported to have very little to do but is run in a very irregular manner.

12. No change at all was made in the existing arrangement for the collection of Banvaziri and Kahcharai this year.

II.—CUSTOMS.

13. The tariff underwent no revision during the year under report. The changes in valuations which appeared in the British Indian Tariff, were, however, introduced as usual.

14. The system of collection of duty on imports by Inland Parcel Post continued in force without any modification at all. It has the drawback of recovering duty after the delivery of the parcel has been given whereas the collection of duty should be arranged before the delivery to avoid loss of Revenue. The only remedy that can be suggested to do away with this defect is to have the declaration system introduced with the consent of the Postal authorities and the attention of the Durbar is invited to this.

The figures of income derived in 1975 from this source are given below comparatively with those of 1969 to 1974 :—

				Kashmir.	Jammu	Total
1969	—	—	—	12,153	4,150	16,303
1970	—	—	—	13,714	4,396	18,110
1971	—	—	—	10,724	3,170	13,894
1972	—	—	—	12,799	4,892	17,691
1973	—	—	—	22,833	5,131	27,964
1974	—	—	—	27,072	5,848	32,920
1975	—	—	—	36,020	6,923	42,943

The income evinces an appreciable rise. It is obviously due to the abnormal rise in prices as well as to the difficulties which the ordinary means of transport experienced this year. But for the enhancement in the rates of Postage which came into force during the year, the imports by parcel post would have risen higher still.

15. The imports by the Foreign Parcel Post exhibit a depression, evidently in consequence of the War in Europe. The receipts of the year, as compared with those of the previous six years are shown below:—

				Kashmir.	Jammu.	Total.
1969	—	—	—	5,925	163	6,093
1970	—	—	—	2,026	546	2,572
1971	—	—	—	9,173	208	9,381
1972	—	—	—	2,200	284	2,484
1973	—	—	—	4,712	372	5,084
1974	—	—	—	10,676	320	10,999
1975	—	—	—	4,722	439	5,161

The decrease appears in Kashmir, the receipts of which Province under this head seem to fluctuate a great deal.

16. No Railway parcel remained pending settlement of duty at the Srinagar Railway Agency this year.

17. Remissions of duty on the goods transported to Poonch via Gutalian Gutalian exemption. Ferry during the year under report amounted to Rs. 22,301. That these remissions are increasing is apparent from the marginal figures which represent the sums foregone on this account during the past 5 years as compared with 1975. It is not only these sums that have been lost but the abolition of the levy of duty on Poonch goods at Gutalian has seriously affected the trade of Mirpur and Bhimber Districts of the State.

It is true that the levy of a transit duty can not, on principle, be fully justified, but when Poonch is allowed to charge a Rasum on all imports into Kashmir via Kohala, there is absolutely no reason why the State should forego its levy at Gutalian. The abolition of the levy of Poonch Rasum can do no possible harm to the trade of Poonch while the exemption allowed at Gutalian has been very inimical to the interests of trade of the Districts of the State which are contiguous to the territories of Poonch.

18. The tax is charged at Domel on all the imports into Kashmir via Kohala at the rate of pies 8 for every rupee of custom duty levied on the same by the State. The sum collected this year as well as the collection charges recovered from Poonch on this account may be perused below in comparison with the preceding four years:—

		Poonch Rasum.			Collection charges.		
		Rs.	Α.	P.	Rs.	Α.	P.
1971	..	16,512	10	7	820	7	8
1972	..	15,869	6	0	793	7	10
1973	..	16,354	4	6½	817	11	5
1974	..	16,254	4	6½	812	11	5
1975	..	15,384	1	1½	769	3	3

In view of the tremendous increase which the Customs receipts of the Kashmir Province evince this year the fall in the realizations of this Rasum would appear surprising. But as in consequence of the extraordinary severity of winter, a large portion of the trade passed by Abbotabad route and as the imports by that route are not liable to pay this tax, the revenue under this head was bound to suffer. The increase visible in the totals of the value of imports *via* Kohala is due to the increased import of treasure on State account.

19. The Patrolling arrangements underwent no change. The following statement shows the number of cases caught by the Patrolling establishment during 1975 as compared with 1974:—

		1974.	1975.	Difference.
Jammu	..	563	441	—122
Kashmir	..	18	15	— 3
Total	..	581	456	—125

Jammu has a marked decrease which is attributed mostly to the prevalence of Influenza in that Province in 1975.

III.—OCTROI.

20. No change was introduced into the Octroi tariff beyond the usual annual revision of the valuations.

21. The Patrolling arrangement was the same during the year as in 1974. The work done by the establishment is shown by the figures quoted below:—

		Jammu.	Kashmir.	Total.
1974	..	33	40	73
1975	..	29	60	89
Total	..	—4	20	16

Kashmir shows an appreciable improvement in activity while Jammu has gone down, perhaps owing to the epidemic.

IV.—ROAD-TOLL.

22. The rates of toll levied on the Jhelum Valley Road remained unchanged during the year under report.

V.—EXCISE.

23. The issue price of Opium was raised from Rs. 27-8 to Rs. 30 per seer excluding the Excise duty which is charged at Rs. 2-8 per seer.

24. The Zamindars are getting used to the Licensing system and it is expected that the cultivation of poppy would be in full swing before long. The system was introduced in 1973 and the price fixed at Rs. 7-8 per seer of 70 % consistence that year. In 1974 the average rate paid to the Zamindars was Rs. 5-12 and in the year under report Rs. 8-10 per seer. This would show that the quality of the produce too has improved and will in due course come up to the prescribed standard. The draught which prevailed during the season this year, however, restricted the produce very much. The crop next year, it is believed, will be better unless, of course, some unforeseen circumstances such as either deficient or untimely rains supervene.

25. The produce of Opium in the State amounted in all to 12 maunds
 Supply of opium. 21 seers and $1\frac{3}{4}$ chhataks which was purchased at Rs. 8-10-0
 a seer at an average. It yielded 10 maunds 24 seers and $2\frac{3}{4}$ chhataks of Excise
 Opium of 90 % consistence against the 12 maunds and 2 seers of 1974. The pro-
 duce being much too small to fully meet the local demand which requires at least
 35 maunds, an arrangement had to be made for the supply of 40 maunds of opium
 from Chitorgarh and 5 maunds from Sialkote.

26. The rate of Excise duty on Charas was enhanced from Rs. 14 to Rs. 18
 Charas. per seer. The enhancement was necessitated by the latter
 rate being enforced in British India.

27. The supply of Charas was as usual arranged for through the British
 Supply of Charas. Joint Commissioner, Leh, 69 maunds 32 seers and 3 chhataks
 were in all purchased this year. The cost of this quantity
 including carriage charges upto the Warehouse at Srinagar amounted to
 Rs. 10,544-7-0. Four maunds out of this quantity were supplied to Poonch and
 32 seers to Bhadarwah.

28. The contract for supply of country spirits for consumption in the
 Supply of country liquor. State was held by the Murree Brewery Company. The rate
 at which the firm supplied the spirits this year was Rs. 1-5-0
 at Rawalpindi for Kashmir and Rs. 1-6-6 at Tawi for Jammu per gallon of London
 Proof. The rate was higher than that of the last year by one anna per gallon
 in each case, because the price of molasses had risen and the Brewery would
 not agree to supply the liquor at anything less.

29. The three excisable articles—Opium, Charas and Country liquor—
 Profits. are wholly purchased on State account and warehoused for
 issue piece-meal to the licensed vendors on their indents.
 In the case of Country liquor and Charas the Department charges rates higher
 than the actual cost with a view to provide a margin for wastages, etc., but in
 case of Opium the rate charged is calculated to bring in a profit to the State.
 During the year under report the sums realized in excess of the cost of these
 intoxicants in comparison with the two preceding years, are quoted below :—

		1973.	1974.	1975.
Opium	..	20,505	22,380	23,366
Charas	..	355	235	814
Country liquor	..	5,616	4,140	5,352
Total	..	26,476	26,755	29,532

The increase is obviously due to the increased consumption of Country
 liquor and the enhancement in the issue price of Opium.

30. The Distillery and Warehouse at Gupkar were duly inspected by the
 Gupkar Distillery. Inspector, Customs and Excise, Kashmir, three times this
 year. The result was satisfactory.

31. The distillation of Brandy from the wines at Gupkar was carried on
 Conversion of wines. and finished towards the close of Magh 1975. From 15,555 $\frac{3}{4}$
 bottles of White and Red Wines 3174 bottles of Cognac
 No. I were obtained.

Twenty casks (17 Red and 3 White) of wines were allowed to remain in
 stock to meet the local demand for the same which is not yet wholly dead mostly
 because the foreign wines are not easily procurable and then their prices have
 risen very much.

32. The sales of the wines and Cognac during 1975 as compared with
 Sale of Cognac, etc. the preceding two years are shown in the following

statement :—

Year.	WINES.		Cognac.	Total.
	Red.	White.		
1973 -- --	2,606	790	171	3,567
1974 -- --	5,593	1,241	777	7,611
1975 -- --	7,822	1,390	1,759	10,971

The sales have been much larger than in the preceding year because of the paucity and dearness of imported liquors.

33. The result of the auctions held for sale of Excise vend privileges for 1975 is indicated in the table given below as compared with 1974 :—

Excisables.	Kashmir.		Jammu.		Total.		Difference.
	1974.	1975.	1974.	1975.	1974.	1975.	
Country liquor -- --	16,988	21,440	68,016	82,200	85,004	1,03,640	+ 18,636
Foreign liquor -- --	480	552	984	2,400	1,464	2,952	+ 1,488
Charas -- --	5,879	5,424	9,432	14,772	15,311	20,196	+ 4,885
Opium -- --	7,016	6,473	14,388	24,000	21,404	30,473	+ 9,069
Total -- --	30,363	33,889	92,820	1,23,372	1,23,183	1,57,261	+ 34,078

There is an appreciable increase (+ 34,078) on the whole which has been shared by all the heads excepting drugs in Kashmir, which has suffered by Rs. 998 in all. This decrease, though too small, to call for an explanation, seems to point to the fact that there exists some illicit traffic in these drugs, otherwise like Jammu, Kashmir would have shewn a rise under it. Measures to put down this traffic have been suggested and if approved will, it is hoped, stop the leakage which at present exists under this head of the Excise Revenue as well as under that of duty on drugs in this Province. The rise on the whole has been caused by an unusually hot competition that took place at the auctions.

34. The figures embodied in the appended statement show the total consumption of the excisable articles during the year under report as compared with the preceding three years :—

Year.	Kashmir.			Jammu.			Total.		
	Opium	Charas.	Country liquor.	Opium.	Charas.	Country liquor.	Opium	Charas.	Country liquor.
	Md. S. Ch.	M. S. Ch.	G.L.P.	M. S. Ch.	M. S. Ch.	G. L. P.	M. S. Ch.	M. S. Ch.	G. L. P.
1972 --	11-1-0	10-39-0	4,142	36-12-0	14-3-0	13,645	47-13-0	25-2-0	17,787
1973 --	7-34-3	13-37-11	5,372	25-0-1	15-36-9	15,102	32-34-4	29-34-3	20,474
1974 --	8-25-7	18-21-5	5,530	22-38-13	28-3-8	12,978	31-24-4	46-24-13	18,508
1975 ..	8-39-2	16-6-0	6,136	21-4-14	23-19-4	13,211	30-4-0	39-25-4	19,347

Consumption of drugs has decreased while that of country liquor has increased in both the Provinces.

In consequence of an insufficiency of stock of Drugs in the Warehouse at Jammu, they had to be issued sparingly for some time, towards the end of the year, in the case of opium and middle of the year in the case of Charas and this

must have affected their consumption adversely.

In the case of Kashmir, Charas suffered most probably as more facilities for illicit traffic in Garra existed this year than was the case last year which had been benefitted by the destruction of Bhang crop by floods in 1973.

Country liquor after last year's fall shows a rise which is probably due to the fact that demand for a part of the foreign liquor is being met by it owing to dearness of the imported liquors.

35. The incidence of consumption and of the taxation per *mille* of population during 1975 as compared with 1972, 1973 and 1974 will be apparent from the figures cited below :—

Year.	Country liquor in gallons.			Drugs in tolas.			Taxation in Rupees.		
	Kashmir.	Jammu.	Total.	Kashmir.	Jammu.	Total.	Kashmir.	Jammu.	Total.
1972 ..	3.2	11.1	7.1	54	131	92.5	38.7	121.8	80.2
1973 ...	4.1	12.3	8.2	53	107	80	42.2	125.4	83.8
1974 --	4.2	10.5	7.35	67	133	100	57.5	155	100.23
1975 --	4.7	10.7	7.7	63	116	89.5	64	180	122

36. The Departmental arrangement for supply of Liquors and Opium in the Gilgit District continued in force during the year under report, and the Revenue derived from the sales in Gilgit compared with the previous 2 years is as follows :—

Year.	Liquor.		Opium.		Total.		
	License fees.	Duty.	License fees.	Duty.	License fees.	Duty.	Grand Total.
1973 --	906	1,187	177	17	1,083	1,204	2,287
1974 --	617	1,477	143	28	760	1,505	2,265
1975 --	683	1,639	428	26	1,111	1,655	2,776

The receipts evince an appreciable increase which is said to be due to the Chilas Licensee having purchased a quantity of liquor from the Gilgit shops this year, because he could not import the same direct from India in consequence of the passes having closed to traffic earlier than usual. Besides this a new telegraph line was opened in 1975 from Gilgit to Misgar and the consumption by the staff engaged on the work also raised the figures of quantity and so contributed towards the increase in the totals.

37. No export to the down country of the Gupkar-made wines and for liquor is reported to have taken place during 1975.

38. It has been ordered, as desired by His Highness the Maharaja Sahib Bahadur, that liquor shops should remain closed on the Baisakhi days in the Jammu Province. People assemble in very large numbers at certain places on these days to perform religious ceremonies and the prohibition against the sale of liquor is sure to improve the moral tone of these gatherings.

39. Appendix A. exhibits the names and the localities of the Excise shops which were run during the year under report.

40. Appendix B, shows the number of Excise shops and the Excise Revenue of the State during 1975 as compared with 1974.

Excise Revenue and shops.

41. No case of illicit distillation of liquor was reported during the year under report.

Illicit Distillation.

CHAPTER III.

Trade, Revenue and Expenditure.

I.—TRADE.

A report on the trade of the State has been compiled and issued separately which may be referred to for detailed information on the subject.

Appended below is, however, a statement in which are embodied the figures representing the total imports into and exports from, the Jammu and Kashmir Provinces during 1975 as compared with the preceding two years :—

Province.	Class of trade.		1973.	1974.	1975.
Jammu	Imports	Quantity	9,14,144	7,10,719	9,09,692
		Value	1,01,92,362	99,64,723	1,19,73,019
	Exports	Quantity	10,91,695	10,50,035	9,89,047
		Value	52,07,120	50,95,188	51,65,624
Kashmir	Imports	Quantity	4,45,902	4,15,679	4,69,023
		Value	1,01,26,420	1,12,58,863	1,32,43,969
	Exports	Quantity	16,60,081	13,47,406	13,11,808
		Value	99,82,682	1,13,52,283	1,18,86,666
Total	Imports	Quantity	13,60,046	11,26,398	13,78,720
		Value	2,03,18,783	2,12,23,586	2,52,16,988
	Exports	Quantity	27,51,776	23,97,411	23,00,855
		Value	1,51,89,802	1,64,47,471	1,70,52,290
Total of Imports and Exports		Quantity	41,11,822	35,23,839	36,79,575
		Value	3,55,08,585	3,76,71,057	4,22,69,278

The trade has on the whole satisfactorily well progressed.

Exports show a decrease in volume which is owing to the fall in the exports of timber. The great rise in value, of both the imports and exports, has evidently been caused by the exceptionally high prices which ruled the markets during the year under report.

No change at all was introduced into the system of collecting the statistics of trade at the Customs Posts this year.

The Trade Registration Chowkis at Langsham and Tanksti (Ladakk), Gilgit, Takia (Banihal), Hirpur (Shupian), Mangam (Ganderbal) and Matrigam (Bandipur) were duly maintained and carried on the Registration work as usual.

2. The receipts of Customs duty on imports in bond during 1975 as compared with previous four years are shown in the subjoined

Trade in Bond.

statement:—

Year.	Srinagar.	Domel.	Jammu.	Alibeg.	Kathua.	Total.
1970	1,01,002	31,583	1,05,595	8,243	--	2,46,423
1971	10,30,045	13,023	1,11,801	7,744	1,312	2,36,925
1972	66,431	17,190	97,397	9,095	879	1,90,992
1973	1,17,180	31,174	53,127	6,966	819	2,09,266
1974	1,67,397	29,161	55,077	5,363	450	2,57,748
1975	1,45,629	43,036	58,732	5,223	9	2,52,629

The trade under this head has gone down on the whole, Jammu having shown a much heavier fall as compared with prewar years. Alibeg has not declined much farther than it did in 1974. This is hopeful. The trade in bond in that part of the Jammu Province would seem to have been suppressed only temporarily and, as soon as the normal conditions return, it is sure to improve again. But Kathua has succumbed to the pressure of the adverse circumstances which obtained during the year in consequence of which the British Customs official was removed from the place by the end of July 1918. The War in Europe which is the primary cause of the depression in this section of trade generally having terminated, it may be anticipated that it will soon revive and the receipts from this source will improve in due course.

II.—REVENUE.

3. Appendix C. exhibits the total receipts and appendices D and E show Customs. the articles, the import of which has chiefly contributed towards those totals in contrast with the three preceding years. The receipts taken collectively evince an increase of Rs. 2,71,170. This is an unprecedented rise, reasons for which have as far as possible been recorded in detail in the Trade Report of the State for 1975.

Kashmir has an increase of Rs. 1,08,647 which has mostly been made up by Cotton goods (+44,000), Salt (+46,000), Sugar (+14,000), Snuff (+9,500), Turmeric (+7,000), Metals (+4,500), Silk (+3,900) and Spices (+3,000). The fall in the imports of liquors (—15,000), Petroleum (—4,500), Oilmans Stores (—1,400) and Tea (—2,900) has, however, restricted the rise in the totals.

In Jammu, the increase amounts to Rs. 1,62,523 which has chiefly been brought in by Cotton goods (+40,000), Salt (+58,000), Grains (+19,500), Sugar (+24,500), Drugs (+4,000) Iron (+4,000) and Oil Seeds, Apparel, Dyeing materials and Leather (+3,000 each). The decrease in some articles such as Petroleum (+3,600), Tea Indian (—4,000) and Spirits (—6,000) has kept the increase down.

The rise in Customs Revenue, as it would appear from the above, is most conspicuous in Cotton goods, Salt and Sugar, which are by far the most important commodities of import trade. It is chiefly attributable in the case of cloth to the tremendous rise in prices all round and in the case of Sugar and Salt to the disappearance to some extent of the difficulties of transport etc. which prevailed during 1974.

4. Appendix F. shows the total income under Octroi and Appendices G and H exhibit the articles which have chiefly led to that total during 1975 as compared with 1972, 1973 and 1974.

The receipts have advanced in Kashmir but slightly gone down in Jammu.

In Kashmir the increase amounts to Rs. 15,094. It has mainly been brought in by Grains (+12,376), Fruits (+1,949), Namdas (+1,109) and Timber (+2,465).

The rise in Grains is the highest of all and is chiefly responsible for the increase in the total. It is due to the Paddy Corns being collected in the country and imported for sale in the town by means of a special departmental agency. The Fruit crop was rich which caused larger imports to the increase in the Octroi receipts. The failure of the Oil-seed crop (which caused a loss of Rs. 2,600) and other disquieting conditions which existed during 1975 caused a drop in the receipts of many articles and so kept the octroi receipts from rising higher.

The fall in Jammu amounts to Rs. 2,876 which is imputed to the failure of the local crop and the epidemic of Influenza which prevented people from bringing goods for sale in the town. The decrease is visible particularly in grains (—1,100), Ghee (—900) and fruits (—1,100).

5. Appendix J. indicates the Revenue realized under the various sub-heads of Excise. The receipts have well progressed on the whole, Jammu has risen by 27,674 and Kashmir fallen by 6,664 rupees.

The increase in Jammu is shared by all the sub-heads excepting the duty on imported liquors which has gone down by Rs. 5,762. The total rise is made up of License Fees (+27,328) and Excise duty (+6,677). Miscellaneous and penalties exhibit a drop of 569 rupees which is trifling.

The decrease in Kashmir appears under imported liquors (—14,865), License Fee for drugs and Rectified spirits (—1,781), Duty on drugs (—67) and Miscellaneous and Penalties (—426) the whole amounting to Rs. 17,139. The receipts, however, show a marked increase in License Fee for Country and Foreign liquors (+3,911), Duty on Country and Gupkar Foreign liquors (+6,564) or Rs. 10,475 in all which has reduced the loss appreciably.

For an explanation of these fluctuations reference is invited to paras. 33 and 34 *supra*.

6. Appendix K. shows the total receipts under Road toll during 1975 comparatively with those of the last 3 years. There is an increase of 15,656 under this head which is attributable to the influx of a large number of visitors to the valley this year. The increased import of salt into Kashmir was also a cause of the rise in these receipts.

7. Appendix L. compares the total realizations under "Miscellaneous" during 1975 with those of 1972, 1973 and 1974. Kashmir has a decrease of 652 and Jammu an increase of 6,405, rupees as compared with 1974.

Fluctuations in the income under this head can not always be traced to any definite causes, as it includes only what can not appropriately be accounted for under any other head of Revenue. The increase in Jammu is ascribed to the fact that cash securities received at the Customs Posts in cases of offences against the Customs Law were this year remitted into Treasuries as miscellaneous receipts.

8. The collections made by this Department during 1975 as compared with 1974 on behalf of other Departments of the State and Poonch Illaka are given below (omitting fractions of a rupee).

			1974.	1975.	Difference.
(a)	Poonch Rasum	—	16,254	15,384	—870
(b)	Banvaziri	—	2,115	1,988	—127
(c)	Kahchara	—	8,439	8,605	166
(d)	Rafting Fee	—	....	95	95
	Total	..	26,808	26,072	—736

(a) Fall under Poonch Rasum has already been explained as being due to a large portion of the duty paying import trade into Kashmir having been carried on *via* Hazara on account of the severity of winter which rendered the Muree route impassable to goods traffic for an unusually long period during 1975.

(b) The decrease looks slight, but comparing the figures with those of 1973 the drop is rather heavy. It is reported to be due to the fact that the Forest Department (Panjal Division) appointed a contractor for supply of Charcoal to the city. This discouraged the private import from that quarter and the contractor's imports being admitted free of this levy, the receipts went down.

(c) The increase under this is put down to a larger import of Sheep and Goats this year.

(d) The collection of Rafting Fee was taken up by this Department in Poh 1975 and Rs. 95-7-6 were collected from that month to the end of the year.

9. The total collections of the Department (under Customs, Octroi, Road Revenue in total. Toll, Excise and Miscellaneous) amounted to Rs. 22,73,904 plus Rs. 29,532 of the profits realized from the sale of the excisable articles or Rs. 23,03,436 in all. If the collections enumerated in para. (8) above (Rs. 26,072) and the amounts foregone on account of exemptions (Rs. 74,134) are added, the grand total of the collections of the Department in 1975 would amount to Rs. 24,03,642 against Rs. 20,64,095 of 1974.

III.—EXPENDITURE.

10. Appendix M. shows the figures of expenditure incurred on the maintenance of the Department during the year under report. The total expenditure was Rs. 1,62,648-7-9. Deducting Rs. 769 recovered as collection charges of Poonch Rasum from the Poonch *Illaka*, the net expenditure from the State Exchequer was Rs. 1,61,879-7-9 on the collection of Rs. 23,03,436 or 7 %. As a matter of principle, the collections effected by the Department under Banvaziri, Kahcharai, Poonch Rasum and Rafting Fee should also be included in the totals in working out the incidence of expenditure because the Department has to spend as much time and labour in dealing with the traffic from which these receipts are collected as in the case of its legitimate work of Customs and Excise. In fact the sums remitted on account of the exemptions should also be included in this calculation. If that is done, the incidence of expenditure per cent. would go down to 6.7 against 7.8 of 1974 and 8.4 of 1973, which, it would be admitted, on all hands is very low indeed. The officials of the Department are evidently very low paid and it would be to the best interests of the Revenue and the administration if their emoluments are raised as their work and responsibilities increase.

CHAPTER IV.

MISCELLANEOUS.

The table given below shows the sums remitted on account of exemption in favour of the privileged persons and the Imperial and State Departments this year :—

Exemptions.		Kashmir.	Jammu.	Total.
Customs	..	19,354	40,179	59,533
Octroi	..	2,828	891	3,719
Road Toll	..	10,882	....	10,882
Total	..	33,064	41,070	74,134

2. The following refunds were granted during 1975 :—

Refunds.		Kashmir.	Jammu.	Total.
Customs	..	413	1,269	1,682
Octroi	..	916	11	927
Road Toll	..	46	....	46
Excise	..	480	....	480
Total	..	1,855	1,280	3,135

Besides this, Rs. 25,286 were refunded on account of transit (Octroi) goods which passed through Srinagar this year as compared with Rs. 81,717 of the last year. No such goods passed through Jammu during the year under report.

3. The shortages in the assessment of goods noticed in the course of audit of the Mahal accounts during 1975 amounted to Rs. 864 (Kashmir 414+Jammu 450) against Rs. 307 (Kashmir 107+Jammu 200) of 1974 which were duly realized.

4. The Parcel Branches of the Provincial offices were as usual inspected by the Superintendent during the year and the results recorded in regular notes and the Inspectors asked to remove the defects noticed. No serious irregularity was discovered and the work was on, the whole found to have so far been carried on satisfactorily.

In connection with the case of defalcation of deposit money in the Inspector Customs and Excise Jammu's office, detected by the Examiner of local Accounts, made mention of in the last year's Administration Report, a departmental inquiry was held by the Superintendent personally with a view to locate the responsibility for the embezzlement and the result was duly reported to the higher authorities towards the close of the year under report.

5. The Superintendent Customs and Excise kept out on tour for 119 days in both the Provinces and the Inspectors of Jammu and Kashmir for 63 and 81 days in their respective jurisdictions.

6. The work in the three offices of the Department (the Direction and the Provincial) was satisfactorily well carried on during the year under report. Appendix N. shows the number of communications received in and issued from each of these offices in comparison with the previous two years.

7. No building was constructed for this Department during the year under report owing to the financial stringency. The Department is exceedingly poor in respect of buildings. This state of affairs is deplorable. An agency which has to deal with the public at large and has to collect money in sums ranging from pies to thousands of rupees (aggregating to more than 2½ millions as has been the case this year) should necessarily be properly accommodated. But this principle has been lost sight of in the case of Customs and Excise Department, which very adversely affects its efficiency and administration and on that account, also, the Revenue it has to collect.

8. The cases of the offences against the Customs, Octroi and Excise Regulations dealt with in the Direction and the Provincial offices during the year under report, as compared with the preceding year, are shown in Appendices O. and P.

Appendix Q. indicates the nature and the number of the cases instituted by the Department against the employees as well as the public this year.

As would appear from these statements the case work during the year was much more than in 1974. It is, if anything, indicative of the increased

activities on the part of the officials of the Department in the suppression of smuggling and is, on that account, highly appreciable. Indeed if the officials did not exert themselves to the best of their capabilities, the very large increase which the Revenues of the Department evince this year could not have been shewn even if the adverse circumstances that prevailed throughout 1975 had not existed.

9. Appendix R. exhibits the work of inspections done by the Revenue Revenue Officer's work. Officers in connection with this Department.

The work is very small indeed. The Wazir Wazarat, Muzaffarabad, inspected the Ramkote Customs Post, Wazir Wazarat Jammu, the Gol Customs Post and the Wazir Wazarat Baramulla, the post located at that place and the Tahsildar of Jammu visited some seven Chowkis in his Tahsil once during the whole of the year under report. No Excise shop at all was inspected by any of the Revenue Officers. It appears that the Revenue Officers are retaining in their hands the function of inspecting Customs Posts and Excise shops merely as an ornamental privilege and not as a duty.

10. Before closing the Report for the year it is only right to record the good work done by the officials of the Department who took great interest in their work and made it possible to show the good results which have been recorded in detail in the Report. The loyal co-operation received from the Provincial Inspectors and the subordinate staff, both Executive and Clerical, which rendered it possible not only to run the Department smoothly throughout the year, but, also to show an appreciable rise in its revenue, is a thing that cannot be allowed to pass unnoticed. Their services are, therefore, gratefully recognized and officially acknowledged here, and it is hoped that their good work will be suitably rewarded by the Durbar by increasing their pay and prospects in the Department.

(Sd.) A. N. PURBI,

SUPERINTENDENT CUSTOMS & EXCISE,

Jammu and Kashmir State.

Title _____

Author [REDACTED]

Accession No.

Call No. 8

[illegible]

STATEMENTS.

Title _____

Author Mr. [REDACTED]

Accession No.

Call No. 8 ~~_____~~

[illegible]

APPENDIX A.

Statement of shops for sale of Excisable articles during the year 1975.

Province.	Area.	Names of shops and their localities.	Privileges held.	Remarks.
Kashmir ..	Srinagar Town ..	Maisuma ..	Foreign liquor on license.	
		Maharaj Bazar ..	Country liquor Charas and opium.	
		Haba Kadal ..	Do. do. do.	
		Tashwana ..	Do. do. do.	
		Zaina Kadal ..	Country liquor.	
		Ali Kadal ..	Opium and Charas.	
		Jawahir Lal & Sons ..	For sale of liquors off the premises.	
		G. Nassarwanjee & Co. ..	Do.	
		Cockburn Agency ..	Do.	
		Kashmir General Agency ..	Do.	
		Gurdas Ram & Brothers ..	Do.	
		Gurbaksh Singh ..	Do.	
		The Commercial Trading Company ..	Do.	
	Kamraj ..	Attar Singh (Baramulla)	Do.	
	Pahar District ..	Kohala ..	Country liquor.	
		Muzzafarabad ..	Country liquor, Charas and opium.	
		Domel ..	Do. do. do.	
		Garhi ..	Do. do. do.	
		Chakhoti ..	Do. do. do.	
		Kahari ..	Charas and opium.	
		Uri ..	Country liquor, Charas and opium.	
		Rampur ..	Do. do. do.	
		Anantnagh ..	Do. do. do.	
		Shopyan ..	Do. do. do.	
	Maraj Range ..	Phalgam ..	Do. do. do.	
		Bijbihara ..	Country liquor.	
		Bawan ..	Charas and opium.	
	Kamraj Range ..	Baramulla ..	Country liquor, Charas and opium.	
		Sumbal ..	Do. do. do.	
		Sopore ..	Do. do. do.	
		Bandipur ..	Do. do. do.	
		Gulmarg ..	Do. do. do.	
		Pattan ..	Do. do. do.	
		Tullamulla ..	Charas and opium.	
		Langet ..	Country liquor, Charas and opium.	
	Jammu ..	Jammu Town ..	Foreign and country liquor, Charas and opium.	
		Pacca Danga ..	Country liquor, Charas and opium.	
		Dhakki ..	Do. do. do.	
		Dhonthli ..	Do. do. do.	
		Gumut ..	Do. do. do.	

APPENDIX A.—(continued).

Province.	Area.	Names of shops and their localities.	Privileges held.	REMARKS.
Jammu ..	Jammu Town ...	Urdubazar ..	Country liquor.	
		Tawi ..	Do.	
		Kanak Mandi ..	Foreign liquor, Charas and opium.	
	Jammu Tehsil ..	Chak Shama ..	Charas and opium.	
		Pakhian ..	Country liquor.	
		Kandholi ..	Charas and opium.	
	Ranbirsinghpura Tehsil ..	Ranbirsinghpura ..	Country liquor, Charas and opium.	
		Bishna ..	Do. do. do.	
	Akhnoor Tehsil ..	Akhnoor ..	Do. do. do.	
		Dhanpur ..	Do. do. do.	
		Chhauni ..	Do. do. do.	
	Samba Tehsil ..	Samba ..	Do. do. do.	
	Jagir Karlup ..	Purmāndal ..	Charas and opium.	
		Karlup ..	Country liquor, Charas and opium.	
	Udhampur ..	Udhampur ..	Do. do. do.	
		Batote ..	Country liquor.	
	Ramnagar ..	Ramnagar ..	Country liquor, Charas and opium.	
	Reasi ..	Reasi ..	Do. do. do.	
		Katra ..	Charas and opium.	
	Kishtwar ..	Kishtwar ..	Country liquor, Charas and opium.	
		Doda ..	Do. do. do.	
	Ramban ..	Ramban ..	Do. do. do.	
		Banihal ..	Do. do. do.	
	Mirpur ..	Mirpur ..	Foreign liquor, country liquor, Charas and opium.	
		Chamakh ..	Country liquor, Charas and opium.	
		Jatla ..	Do. do. do.	
		Sukhbanī ..	Do. do. do.	
	Bhimber ..	Bhimber ..	Do. do. do.	
		Chhamb ..	Do. do. do.	
	Kotli ..	Kotli ..	Do. do. do.	
		Seri ..	Do. do. do.	
	Rajouri ..	Rajouri ..	Do. do. do.	
		Thanna ..	Do. do. do.	
		Nowshera ..	Do. do. do.	
	Kathua ..	Kathua ..	Do. do. do.	
		Paral ..	Country liquor.	
	Hiranagar ..	Hiranagar ..	Country liquor, Charas & opium.	
	Basohli ..	Pahlai ..	Do. do. do.	
	Ballawar ..	Ballawar ..	Do. do. do.	
		Ramkote or Baral ..	Do. do. do.	

APPENDIX B.

Statement showing the number of Excise shops and Excise Revenue of the Jammu and Kashmir during the year 1974 and 1975.

Year.	COUNTRY SPIRITS.		OPIMUM.		Charas.		TOTAL.	
	No. of shops.	Revenue in Rupees.	No. of shops.	Revenue in Rupees.	No. of shops.	Revenue in Rupees.	No. of shops.	Revenue in Rupees.
1974 Jammu ..	39	1,49,131	40	16,685	40	24,068	119	1,89,884
Kashmir ..	22	51,550	24	7,688	24	15,688	70	74,924
Total ..	61	2,00,681	64	24,373	64	39,756	189	2,64,810
1975 Jammu ..	39	1,64,569	40	26,112	40	30,126	119	2,20,807
Kashmir ..	22	59,790	24	7,371	24	16,068	70	83,229
Total ..	61	2,24,359	64	33,483	64	46,194	189	3,04,036

APPENDIX C.

Comparative Statement showing Customs receipts during 1972, 1973, 1974 and 1975:

Year.	Kashmir Province.	Jammu Province.	Total.	Remarks.
1972 ..	6,05,373 4 3	5,82,376 12 2½	11,87,750 0 5½	
1973 ..	7,20,321 11 0	5,93,324 6 1½	13,13,646 1 11½	
1974 ..	7,87,969 2 ½	5,63,686 10 2½	13,51,655 12 3	
1975 ..	9,00,394 14 11	7,27,694 15 ½	16,28,089 13 11½	

The above figures represent actual collections irrespective of remittances.

APPENDIX D.

Statement showing the income of Customs realized on chief articles imported into Kashmir Province during the year 1975 as compared with 1972, 1973 and 1974.

Serial No	Name of articles.	1972.	1973.	1974.	1975.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Apparel ..	1,177 12 9	1,713 0 7½	1,514 14 6	2,353 0 0
2	Cotton Raw ..	113 11 3	65 5 9	19 9 6	41 0 0
3	Cotton manufactured and piece goods ..	1,71,047 1 6	1,63,680 10 9	2,00,412 11 9	2,44,483 0 0
4	Drugs and Medicines not intoxicating ..	3,525 14 0	5,456 8 0	5,050 14 9	8,015 0 0
5	Turmeric ..	3,107 3 6	3,021 14 8	6,794 14 6	13,860 0 0
6	All other kinds of Dyes ..	2,225 12 3	4,284 12 9	3,589 9 9	3,844 0 0
7	Earthenware and Procelain ..	993 0 3	857 5 0	967 7 6	1,418 0 0
8	Gunny bags ..	225 6 3	742 5 6	1,384 14 9	2,990 0 0
9	All other kinds of Fruits ..	520 5 6	1,942 7 9	1,390 14 0	1,974 0 0
10	Grain and Pulse ..	1,728 5 0	2,697 7 6	3,000 14 9	5,099 0 0
11	Leather Manufactured ..	2,924 11 6	4,280 12 0	4,726 13 0	5,384 0 0
12	Liquors ..	12,267 10 3	25,470 2 0	43,584 5 5	28,702 0 0
13	Metals and Manufactures thereof ..	9,122 1 3	13,384 7 7½	9,176 1 0	13,680 0 0
14	Petroleum ..	9,657 4 6	11,809 14 9	11,577 10 0	7,074 0 0
15	All other kinds of Oils ..	3,340 13 6	1,839 4 0	1,166 1 3	2,054 0 0
16	Oilman's Stores ..	1,581 5 3	3,884 3 4	6,460 12 0	4,964 0 0
17	Salt ..	1,98,668 12 3	2,21,205 3 0	2,03,323 4 6	2,49,198 0 0
18	All other kinds of Seeds ..	3,584 7 6	347 3 6	215 12 9	437 0 0
19	Silk Raw and Manufactured ..	3,061 15 0	6,928 9 0	6,180 5 9	10,156 0 0
20	Spices ..	6,512 4 0	8,919 4 6	7,532 2 3	10,717 0 0
21	Stationery ..	2,288 11 3	3,908 10 0	2,797 13 0	2,844 0 0
22	Sugar ..	37,008 11 2	55,823 5 3	63,564 3 5	77,680 0 0
23	Tea ..	55,513 11 0	71,484 15 2	95,577 15 4	92,624 0 0
24	Tobacoo ..	3,092 2 6	4,477 9 1	6,208 5 1	6,631 0 0
25	Snuff ..	45,244 0 3	35,607 12 7½	42,848 8 1	52,373 0 0
26	Wool Raw ..	3,127 7 3	4,312 8 9	2,501 6 0	2,917 0 0
27	Woollen Goods ..	2,444 10 3	4,838 11 4½	5,273 14 3	4,761 0 0
28	All other kinds of Merchandise manufactured. ..	14,847 5 9	31,803 13 4½	26,352 6 1½	28,294 0 0
29	Arms and ammunition ..	453 3 0	2,614 9 9	1,887 10 9	788 0 0
30	Silk worms eggs ..	Item No. 18.	4,974 10 0	5,350 8 6	360 0 0

APPENDIX E.

Statement showing the duties on Chief Commodities subjected to Customs in Jammu in 1975 as compared with the preceding 3 years.

Name of articles:	1972.	1973.	1974.	1975.	REMARKS.
	Duty.	Duty.	Duty.	Duty.	
Apparel	4,509	5,757	5,646	8,978	
Lime	746	723	346	670	
Other materials	931	1,153	875	1,201	
Cotton Raw	730	465	588	2,246	
COTTON MANUFACTURED.					
Twist and yarn European	325	508	648	2,722	
" " Indian	7,151	7,494	12,523	18,869	
Piece goods European	80,592	93,637	1,30,224	1,20,494	
" " Indian	50,626	36,222	31,646	73,170	
DRUGS AND MEDICINES.					
Asafoetide	447	636	796	565	
Other sorts not intoxicating	5,390	9,969	9,925	13,308	
DYEING MATERIALS.					
Turmeric	937	2,166	4,057	6,290	
Other kinds	1,133	1,451	1,586	2,692	
FRUITS AND VEGETABLES.					
Cocoanuts	3,310	3,227	5,264	5,958	
Potatoes	1,343	1,277	1,647	2,423	
All other kinds	8,057	13,795	12,670	13,632	
GRAIN AND PULSE.					
Wheat	17,100	12,734	8,718	16,101	
Grain and pulse	13,528	9,466	11,075	15,408	
Rice husked	3,687	2,223	3,654	7,579	
Other rain crops	3,166	1,337	298	3,755	
LEATHER.					
Manufactured	2,673	3,426	4,477	7,330	
Unmanufactured	1,901	2,817	3,368	2,806	
LIQUORS.					
Wines	281	1,251	190	767	
Spirits	6,963	1,962	6,259	196	
METALS AND MANUFACTURES OF METALS.					
Brass and Copper	3,136	2,549	2,704	3,143	
Iron	5,872	5,203	3,511	7,820	
Other metals	3,845	3,214	3,565	4,655	
Petroleum	23,274	15,924	13,066	9,421	
Other kinds	3,158	3,382	3,726	2,473	
PROVISIONS.					
All other kinds	1,566	1,616	1,679	1,453	
SALT.					
Salt Lahori	1,47,500	1,84,344	1,20,453	1,78,309	

APPENDIX E.—(continued).

Statement showing the duties on Chief Commodities subjected to Customs in Jammu in 1975 as compared with the preceding 3 years.

Name of articles.	1972.	1973.	1974.	1975.	REMARKS.
	Duty.	Duty.	Duty.	Duty.	
SEEDS.					
Other oil seeds	4,711	4,474	9,250	12,856	
Silk Raw	487	458	738	661	
Silk manufactured European	808	823	1,427	4,165	
" " Indian	2,471	2,152	1,682	3,573	
SPICES.					
Spices other kinds	3,285	4,575	4,804	4,433	
Stationery	3,921	4,421	1,235	1,901	
SUGAR.					
Refined	25,787	26,952	25,616	42,126	
Unrefined	25,933	21,221	19,723	27,876	
TEA.					
Tea Indian	10,122	12,813	16,424	12,058	
TOBACCO.					
Tobacco	12,976	22,243	18,686	20,582	
Snuff	2,281	2,642	3,337	3,246	
TIMBER.					
Timber	2,388	3,266	2,327	4,170	
WOOL.					
Manufactured piece-goods European	492	910	56	626	
All other articles of merchandise	23,931	37,280	34,418	41,140	
Silver	53,066	2,950	293	4	

APPENDIX F.

Comparative statement showing Octroi receipts during 1972, 1973, 1974 and 1975.

Year.	Kashmir Province.	Jammu Province.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1972	1,22,255 11 3	35,931 13 6	1,58,187 8 9
1973	1,40,663 7 6	37,218 12 3	1,77,882 3 9
1974	1,51,280 11 7½	36,267 7 4	1,87,548 2 11½
1975	1,66,374 1 3	33,391 7 4	1,99,765 8 7

The above figures represent actual collections irrespective of remittances.

APPENDIX G.

Statement showing the chief articles of Octroi of Srinagar, for the year 1975.

Name of articles.	1972.	1973.	1974.	1975.
	Duty.	Duty.	Duty.	Duty.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Raw grains	45,475 4 6	44,738 9 7½	49,732 7 7½	62,108 6 9
Rice and flour	18,176 1 4½	21,476 11 1½	19,762 14 10½	19,195 6 7½
Milk	1,903 15 0	2,181 1 6	2,341 4 6	2,135 5 6
Ghee	1,518 4 3	1,845 14 1½	1,770 15 10½	1,860 7 6
Tea	69 5 7½	49 0 9	115 10 3	29 14 7½
Fishes	2,936 5 4½	3,044 1 3	2,081 10 0	1,835 15 10½
Fruits	5,168 2 4½	5,279 11 4½	5,984 12 9	7,933 6 6
Oil cakes	769 5 9	1,063 0 4½	1,238 5 10½	1,134 13 0
Sheep and Goats	13,484 12 0	17,585 4 0	18,009 0 0	18,920 2 0
Fowls	1,125 4 1½	1,011 2 6	1,199 2 10½	1,265 11 9
Oil and Oil Seeds	9,014 14 0	13,169 8 10½	14,942 1 9	12,376 14 10½
Mats, etc.	661 9 9	718 5 10½	842 0 6	689 6 10½
Bricks	2,631 2 10½	2,730 9 3	2,400 3 10½	1,944 1 9
Stones	1,203 7 3	1,209 5 10½	1,050 6 4½	1,051 6 4½
Firch bark	361 11 9	475 10 0	391 12 7½	197 15 0
Skins of Sheep, etc.	692 12 6	1,006 10 0	825 2 3	942 2 0
Leather un-manufactured	1,343 5 3	1,231 6 1½	1,403 1 7½	1,553 15 6
Lois	1,416 8 0	2,468 10 0	2,960 4 0	2,508 13 6
Charkhana Patto	1,470 5 6	2,821 8 4½	4,335 8 10½	4,312 3 9
Namdaz and Gabbas	1,751 3 6	1,688 14 9	1,464 1 10½	2,573 5 3
Timber	4,614 15 7½	7,965 1 3	10,591 8 4½	13,056 6 0

APPENDIX H.

*Statement of chief articles subjected to Octroi in Jammu in 1975
as compared with preceding three years.*

Name of articles.	1972.	1973.	1974.	1975.
	Duty.	Duty.	Duty.	Duty.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Corn	6,465 0 0	7,439 4 3	7,888 5 6	6,722 3 3
Rice	741 1 9	716 3 0	454 4 4½	955 7 4½
Sweets and Sugar	233 14 0	272 10 7½	280 12 10½	203 10 0
Sugar refined	1,006 9 0	1,099 10 1½	892 15 10½	804 10 3
Milk	1,213 11 9	1,064 2 6	846 3 9	834 0 3
Ghee	6,953 7 0	7,018 10 10½	7,029 0 6	6,107 8 3
Vegetables	1,558 2 0	1,381 1 3	685 10 7½	1,098 2 7½
Fruits	2,542 5 0	1,174 3 3	3,303 7 4½	2,250 12 10½
Oil Cakes	322 9 0	136 12 1½	189 5 7½	242 10 0
Sheep	2,355 0 0	2,475 4 0	2,377 12 0	2,037 4 0
Lambs	489 14 0	406 6 0	412 12 0	545 12 0
Oil	1,146 5 0	1,673 7 0	1,955 1 7½	2,353 4 7½
Bricks	1,709 4 0	2,274 2 9	1,569 13 7½	1,561 15 4½
Lime	506 1 0	460 6 10½	277 12 1½	652 11 9
Fibre	243 3 0	211 14 6	144 5 6	209 10 3
Tobacco	59 1 0	80 11 0	134 5 4½	45 4 9
Woollen piece-goods	82 0 0	208 5 1½	341 4 9	55 5 6
Timber	1,598 0 0	2,914 2 3	2,482 1 3	1,751 7 3
Cattle food	683 7 0	630 3 9	521 15 6	697 5 1½
Bamboo	67 11 0	51 12 10½	75 10 1½	81 12 9

STATEMENT J.

Comparative Statement showing the Excise revenue during 1975 as compared with 1973 and 1974.

Heads.	KASHMIR PROVINCE.			JAMMU PROVINCE.			TOTAL.			REMARKS.
	1973.	1974.	1975.	1973.	1974.	1975.	1973.	1974.	1975.	
License fee for sale of country liquor	11,826	17,772	21,466	49,230	68,597	81,653	61,056	86,369	1,03,120	0
" retail sale of foreign liquor	744	759	976	1,678	1,165	2,271	2,422	1,925	3,248	7
" whole-sale "	900	900	900	....	....	....	900	900	900	0
" Hotel license	50	50	50	....	....	....	50	50	50	0
" Dak Bungalow license	....	100	100	....	....	....	....	100	100	0
" sale of Charas	4,804	5,959	5,308	5,760	9,445	13,979	10,564	15,404	19,287	15
" " Opium	4,367	7,724	6,605	13,251	14,415	23,047	17,618	22,140	29,652	10
" " Rectified spirit	....	30	20	....	....	....	....	30	20	0
Duty on Country liquor	27,589	34,157	39,446	75,519	81,745	86,410	1,03,108	1,15,902	1,25,856	4
" Imported liquors	25,476	43,584	28,719	3,282	6,495	733	28,752	50,080	29,452	9
" Charas	6,750	9,626	9,545	8,263	14,267	16,278	15,014	23,893	25,823	15
" Opium	914	858	871	2,451	2,283	2,284	3,365	3,141	3,155	15
" Gupkar Foreign liquor	761	1,770	30,45	....	....	....	761	1,770	3,045	9
Penalties	423	688	371	527	674	162	950	1,363	534	6
Miscellaneous	544	669	560	381	117	60	926	786	620	10
Total	85,146	1,24,651	1,17,987	1,60,345	1,99,206	2,26,880	2,45,492	3,23,851	3,44,868	6

The above figures represent actual collections irrespective of remittances into treasuries.

Incorporated under Customs.

APPENDIX K.

Comparative Statement showing Road Toll receipts during 1972, 1973, 1974 and 1975.

Year.	Amount.
1972 ..	89,777 5 9
1973 ..	98,368 14 6
1974 ..	1,06,270 1 0
1975 ..	1,21,926 9 3

The above figures represent actual collections irrespective of remittances.

APPENDIX L.

Comparative Statement showing the miscellaneous receipts during 1972, 1973, 1974 and 1975.

Year.	Kashmir Province.	Jammu Province.	Total.
1972 ..	1,754 15 9	4,351 10 10½	6,106 10 7½
1973 ..	1,875 0 3½	6,405 7 9	8,280 8 ½
1974 ..	1,726 10 1½	4,140 11 7	5,867 5 8½
1975 ..	1,074 7 3	10,545 6 3½	11,619 13 6½

The above figures represent actual collections irrespective of remittances.

APPENDIX M.

Abstract of Expenditure for the year 1975.

Heads.	Amount.		
	Rs.	a.	p.
1. Salaries ..	14,950	0	0
2. Establishment ..	1,05,417	15	5
3. Travelling Allowance ..	12,587	0	7
4. Contingencies ..	17,915	7	11
5. Postage and Telegrams ..	3,737	9	0
6. Koot Expenses ..	558	1	7
7. Rewards ..	523	0	0
8. Local Allowance ..	1,038	3	7
9. Road toll ..	1,353	11	10
10. Famine Allowance ..	1,116	9	5
11. Opium Scheme ..	1,084	12	5
12. Excise Compensation ..	2,326	0	0
Total ..	1,62,648	7	9

APPENDIX N.

Statement of letters received and despatched.

Office.	Letters despatched.			Letters received		
	1973.	1974.	1975.	1973.	1974.	1975.
Superintendent's Office	10,608	11,748	10,594	11,537	12,701	11,318
Inspector, Kashmir	26,039	27,100	27,193	18,894	17,851	17,310
Inspector, Jammu	31,054	26,426	21,907	35,710	36,850	25,175

APPENDIX O.

Statement showing number and nature of cases instituted in Jammu and Kashmir Provinces during 1974 and 1975.

Nature of cases.	JAMMU.		KASHMIR.		TOTAL.	
	1974.	1975.	1974.	1975.	1974.	1975.
Customs smuggling	1,083	1,117	79	143	1,165	1,260
Octori smuggling	63	64	70	80	133	144
Export of Bovine animals	56	29	....	....	56	29
Import of beef	2	....	....	4	2	4
Illegal possession of liquor	2	3	....	....	2	3
Adulteration of liquor	10	19	....	1	10	20
Illegal possession of opium	1	2	....	1	1	3
Breach of condition of license	7	....	....	....	7	....
Illegal cultivation of poppy	19	5	3	....	22	5
Illegal possession of Charas .. ..	....	....	7	2	7	2
Illegal preparation of Madak .. ..	....	5	3	....	3	5
Illegal cutting of Bhang .. ..	....	....	1	1	1	1
Illegal sale of liquor .. ..	....	....	....	....	....	....
Illegal possession of Bussa Bhang .. ..	....	....	....	3	....	3
Opening of Madak Dens .. ..	....	....	....	3	....	3
Export of grains .. ..	....	....	14	6	14	6
Against employees	1	....	....	1	1	1
Illegal distillation of liquor	1	....	....	....	1	....
Total	1,248	1,241	177	245	1,425	1,489

APPENDIX P.

Statement of work done in the Provincial and Superintendent's Office in respect of the files of cases of breach of law.

Cases.	JAMMU.		KASHMIR.		TOTAL.	
	1974.	1975.	1974.	1975.	1974.	1975.
Against Customs employees challaned to other courts ..	1	....	....	....	1	....
Convicted in Customs Office ..	5	9	2	4	7	13
Acquitted ..	....	....	1	....	1	....
Pending ..	4	6	1	....	5	6
Total ..	10	15	4	4	14	19
Against general public challaned to other courts ..	52	40	1	11	53	51
" " Head Office ..	....	1	....	....	....	1
Convicted in Customs office ..	845	881	145	148	990	1,029
Acquitted ..	52	102	15	37	67	139
Transferred ..	2	....	....	....	2	....
Pending ..	243	322	16	48	259	370
Total ..	1,194	1,346	177	244	1,371	1,590
Against the Customs employees and general public conjointly ..	....	....	....	....	....	....
Challaned to other courts ..	....	....	....	....	....	....
Convicted in Customs office ..	....	....	....	....	....	....
Discharged ..	....	....	....	....	....	....
Pending ..	....	....	....	....	....	....
Total ..	....	....	....	....	....	....
GRAND TOTAL ..	1,204	1,361	181	248	1,385	1,609

APPENDIX Q.

Statement showing No. and nature of cases for Jammu and Kashmir Provinces.

Superintendent's Office.

	JAMMU.		KASHMIR.		TOTAL.	
	1974.	1975.	1974.	1975.	1974.	1975.
1. Appeal against the Provincial Office orders. ..	....	....	....	....	....	....
2. Entertained and decisions cancelled ..	1	2	....	1	1	3
3. Entertained and decisions altered ..	3	1	1	1	4	2
4. Returned for further enquiry ..	3	2	....	3	3	5
5. Dismissed ..	12	11	3	5	15	16
6. Pending ..	2	3	1	2	3	5
7. Transferred ..	....	2	....	....	....	2
Total ..	21	21	5	12	26	33